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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

DELPHI CORPORATION., *et al.*,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

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**EATON ELECTRICAL, INC.'S RESPONSE TO DEBTORS' SEVENTH  
OMNIBUS OBJECTION TO CERTAIN CLAIMS**

Claimant:	Eaton Electrical, Inc.
Claim No:	10908
Date Claim Filed:	July 26, 2006
Asserted Claim Amount:	\$4,692.90
Basis For Debtor's Objection:	Books and Records Claim
Debtor's Proposed Treatment of Claim:	Disallow and Expunge

For its response ("Response") to the Debtors' Seventh Omnibus Objection (the "Objection") to its Claim No. 10908, Eaton Electrical, Inc. ("Eaton Electrical") states as follows:

**BACKGROUND**

1. Eaton Electrical, as its name implies, is an electrical Company that sells and provides electrical products and services to all segments of the electrical industry, including but not limited to commercial, industrial, utility, etc. Eaton Electrical

and Delphi Corporation have business relations and as such there were and continue to be ongoing transactions between the two parties.

2. As of the Debtors' petition date, Debtor Delphi Corp. was indebted to Eaton Electrical for goods sold in the aggregate amount of \$4,692.90 (the "Claim").

3. On July 26, 2006, Eaton Electrical timely filed its Proof of Claim No. 10908, together with attached invoices and other documents, evidencing the amount of the Claim.

### **RESPONSE**

4. In the Objection, the Debtors allege that their books and records indicate that the Claim is incorrect in amount. Eaton Electrical disputes the Debtors' allegation, which fails to meet Debtors' burden in challenging Proof of Claim No. 10908, which is prima facie evidence of the Claim pursuant to Bankruptcy Rule 3001(f).

5. The Claim is supported by invoices, accounts receivable reports and other documents, which documents were attached to Proof of Claim No. 10908 as filed. Thus, Eaton Electrical has sustained its minimal burden under Bankruptcy Code sections 501 and 502 and Bankruptcy Rules 3001 and 3003.

6. In light of Eaton Electrical's proper documentation of the Claim, Proof of Claim No. 10908 should be deemed prima facie proof of the Claim in accordance with Bankruptcy Rule 3001(f). The Debtors have not proffered any evidence in rebuttal of the prima facie proof of the Claim. The Objection should be overruled accordingly.

WHEREFORE, for the foregoing reasons, the Objection should be  
overruled and the Claim should be allowed in the amount of \$4,692.90.

Dated: New York, New York  
February 6, 2007

Eaton Electrical, Inc.

*/s/ Alan D. Halperin*

Alan D. Halperin

**HALPERIN BATTAGLIA RAICHT,  
LLP**

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State of New York     )  
                                  )     ss.:  
County of New York    )

**AFFIDAVIT OF SERVICE**

Sydia N. Cooper, being duly sworn, deposes and says:

I am not a party to the action. I am over the age of eighteen years and  
reside in Brooklyn, New York.

On February 6, 2007, I served a copy of Eaton Electrical, Inc.'s Response  
to Debtors' Seventh Omnibus Objection to Certain Claims by causing true and correct  
copies of the same to be sent to the persons on the attached list in the manner set forth on  
the following page.

/s/ Sydia N. Cooper  
Sydia N. Cooper

Sworn to before me this 6th  
day of February 2007.

/s/ Neal W. Cohen  
NOTARY PUBLIC  
Neal W. Cohen  
State of New York  
No. 02CO5056426  
Qualified in Nassau County  
Commission Expires March 4, 2010

Copy in Paper Form by Federal Express to:

Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive, Suite 2100  
Chicago, IL 60606

Attn: John Wm. Butler, Jr.  
John K. Lyons  
Randall G. Reese

Copy in Paper Form by First Class, United States Mail to:

Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098

Attn: General Counsel